CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 28th day of February, 2008, I electronically filed the foregoing **MOTION TO DISMISS; MEMORANDUM OF POINTS AND AUTHORITIES IN SUPPORT OF THE UNITED STATES' MOTION TO DISMISS; and DECLARATION OF REVENUE OFFICER ANGELA MARTINEZ** with the Clerk of Court using the CM/ECF system, which will effect service upon the following registered CM/ECF participants:

RODNEY M. TOOTHACRE
13742 Indian Peak Trail
Poway, CA 92064
T: (858)513-0217
F: (858)513-0117
(Pro se)

s/ Caroline A. Newman
CAROLINE A. NEWMAN
Trial Attorney, Tax Division
U.S. Department of Justice
Ben Franklin Station
P.O. Box 683
Washington, D.C. 20044
Telephone: (202) 305-2558
Facsimile: (202) 307-0054
Email: Caroline.A.Newman@usdoj.gov